

Legislative Branch

Mission, Goals, and Objectives

2009 Biennium

November 2006

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I. Mission of the Legislature and Legislative Branch

The mission of the **Legislature** is to exercise the legislative power of state government vested in the Legislature by The Constitution of the State of Montana. The mission of the **Legislative Branch**, i.e., the consolidated legislative agency defined in 5-2-503, MCA, is to provide the administrative structure to support accomplishment of the mission of the Legislature and the other entities included in the consolidated agency.

The consolidated Legislative Branch entities include the **Senate** and the **House of Representatives** (which together compose the Legislature), the **Legislative Council**, the **Legislative Services Division**, the **Legislative Finance Committee**, the **Legislative Fiscal Division**, the **Legislative Audit Committee**, and the **Legislative Audit Division**.

II. Description of the Legislative Branch

Montana Senate

The **Senate** consists of 50 members representing single-member districts composed of two House districts. Senators are elected for 4-year terms with half the members elected every 2 years. The Senate serves as an equal partner with the House of Representatives in the consideration of most matters related to the exercise of the legislative power of the state. The unique functions of the Senate include confirming gubernatorial appointments and conducting trials of impeachment.

The officers of the Senate are the President, the President *pro tempore*, the majority and minority floor leaders, and the majority and minority whips. The President of the Senate is the presiding officer and budget-approving authority for the Senate.

Montana House of Representatives

The **House of Representatives** consists of 100 members representing single-member districts. Representatives are elected to 2-year terms. The House of Representatives serves as an equal partner with the Senate in the consideration of most matters related to the exercise of the legislative power of the state. The unique functions of the House of Representatives include the introduction of appropriations measures and the bringing of impeachment.

The officers of the House of Representatives are the Speaker, the Speaker *pro tempore*, the majority and minority floor leaders, and the majority and minority whips. The Speaker of the House is the presiding officer and the budget-approving authority for the House of Representatives.

Legislative Services Division

The **Legislative Services Division**, headed by the Executive Director, works within policy set by the 12-member bipartisan **Legislative Council**. The council is composed of the Speaker of the House, the President of the Senate, the minority leaders of each house, and four additional members from each house.

Legislative Services Division employees provide research, reference, legal, technical, information technology, and management and business support services to the House, Senate,

and divisions of the Legislative Branch. Principal statutory authority for the division is found in Title 1, chapter 11, and Title 5, chapters 5 and 11, MCA. Division services include:

- (1) bill and amendment drafting, preparation of bills for introduction, and the engrossing and enrolling of bills (5-11-112, MCA; Joint Rules 10-120 and 40-40);
- (2) publication of legislative documents of record (Title 5, chapter 11, part 2, MCA; Joint Rules 10-160 and 10-170);
- (3) legislative research and reference services (5-11-112, MCA);
- (4) legal review of draft legislation, legal counseling on legislative matters, legal support for the Legislative Branch, and support for the functions of code commissioner (5-11-112, MCA);
- (5) management and business services for the Legislative Branch (5-11-112, MCA; Joint Rule 10-100);
- (6) committee staffing for interim committees organized under Title 5, chapter 5, part 2, the Districting and Apportionment Commission and the Legislative Branch Computer System Planning Council (5-1-106, 5-11-112, and 5-11-404 MCA);
- (7) broadcasting services, in accordance with Title 5, chapter 11, part 11 (5-11-111, MCA);
- (8) preparation, publication, and distribution of the *Montana Code Annotated* text and annotations (Title 1, chapter 11, MCA);
- (9) review of the text of proposed ballot measures (13-27-202, MCA);
- (10) provision of legislative information to the public (5-11-112, MCA);
- (11) computer network and applications planning, installation, and maintenance for the Legislative Branch (Title 5, chapter 11, part 4, MCA);
- (12) staffing and support to the Legislative Council (Title 5, chapter 11, part 1, MCA) and the Environmental Quality Council (75-1-323 and 85-2-105, MCA); and
- (13) other services as assigned and funded by the Legislature (5-11-112, MCA; Joint Rule 10-100 and various other rules).

Legislative Fiscal Division

The **Legislative Fiscal Division**, headed by the Legislative Fiscal Analyst, works within policy set by the 12-member bipartisan **Legislative Finance Committee**. The committee is composed of four members of the House Appropriations Committee, four members of the Senate Finance and Claims Committee, and two members appointed at large from each house.

Legislative Fiscal Division employees provide the Legislature with objective fiscal information and analysis relevant to Montana public policy and budget determination. Principal statutory

authority is found in The Legislative Finance Act (Title 5, chapter 12, MCA). Division services include:

- (1) staffing and support to the Legislative Finance Committee (5-12-301, MCA);
- (2) general statutory duties of the Legislative Fiscal Analyst (5-12-302, MCA), including:
 - (a) provision of fiscal analysis of state government and the furnishing of information bearing upon the financial matters of the state relevant to issues of policy and of statewide importance;
 - (b) identification of ways to effect economy and efficiency in state government;
 - (c) estimation of revenue and analysis of tax policy;
 - (d) analysis of the executive budget;
 - (e) furnishing reports and recommendations on fiscal issues as considered appropriate, as well as those requested by the Legislative Finance Committee and the Legislature; and
 - (f) assisting legislative committees and individual legislators in compiling and analyzing fiscal information;
- (3) staffing, research and analysis for the post-secondary education policy and budget functions of the Education and Local Government Interim Committee;
- (4) assistance to the Revenue and Taxation Interim Committee in revenue estimation (5-18-107, MCA);
- (5) review of biennially earmarked revenue and statutory appropriation provisions (17-1-508, MCA);
- (6) review of supplemental appropriations (17-7-301, MCA);
- (7) review of budget amendments (17-7-404, MCA);
- (8) provision of pre-session budget projections;
- (9) staffing appropriations committees and subcommittees;
- (10) preparation of the General Appropriations Act;
- (11) provision of general fund status reports;
- (12) provision of legislator fiscal training; and
- (13) preparation of the post-session Legislative Fiscal Report.

Legislative Audit Division

The **Legislative Audit Division**, headed by the Legislative Auditor, works within policy set by the 12-member bipartisan **Legislative Audit Committee**.

Legislative Audit Division employees conduct independent audits and provide factual and objective information to the legislative and executive managers of the public trust. The audit function is constitutionally required and principal statutory authority is found in The Legislative Audit Act (Title 5, chapter 13, MCA). Division services include:

- (1) conducting and reporting biennial financial-compliance audits and special audits as needed (5-13-304, MCA);
- (2) reporting of violation of penal statutes, instances of misfeasance, malfeasance, or nonfeasance, and shortages discovered in an audit that are covered by surety (5-13-304, MCA);
- (3) auditing records of entities under contract with the state (5-13-304, MCA); and
- (4) assisting the Legislature, its committees, and its members during legislative sessions by gathering and analyzing information relating to the fiscal affairs of state government (5-13-306, MCA).

The Legislative Audit Division may examine, at any time, the books, accounts, and records, confidential or otherwise, of a state agency.

III. Goals, Objectives, and Performance Indicators

Legislative Services Division

Goals

Legislative Services Division (LSD) goals include using division resources to:

- (1) provide the Legislature with economical, high-quality services within assigned areas of responsibility (5-11-112, MCA);
- (2) draft bills for legislators and legislative committees (5-11-112, MCA; Joint Rule 40-40);
- (3) support the needs of the Legislature as requested by leadership, committees, committee presiding officers, and legislators (5-11-112, MCA);
- (4) support effective policy development by the Legislative Council (5-11-105, MCA);
- (5) review ballot issues in accordance with the requirements of 13-27-202, MCA;
- (6) provide research, legal, and organizational support to statutory and interim legislative committees (5-11-112, MCA);

- (7) efficiently and effectively accomplish the duties assigned to the Code Commissioner in 1-11-204, MCA;
- (8) engross and enroll bills, and produce bill status reports and indexes using technologies to achieve timely and accurate production of documents (5-11-203 and 5-11-212, MCA; Joint Rules 10-120, 10-160, and 10-170);
- (9) economically produce session-related publications in a format useful and acceptable to a majority of subscribers (5-11-203 and 5-11-212, MCA);
- (10) accurately update, publish and distribute the *Montana Code Annotated* statute text prior to October 1 following a regular legislative session (1-11-204, MCA);
- (11) publish accurate updates of the annotations to the *Montana Code Annotated* once each biennium in a format useful and acceptable to a majority of subscribers (1-11-204, MCA);
- (12) provide an electronic, accurate billing and inventory system for the *Montana Code Annotated* and ancillary publications and for other billable activities;
- (13) budget and account accurately for the costs associated with publishing and distributing the *Montana Code Annotated* statute text, annotations, and ancillary publications; recover the cost of producing the *Montana Code Annotated* up to a maximum of 25% in addition to the costs (1-11-301, MCA);
- (14) employ well-qualified, objective, professional, nonpartisan employees to provide effective and efficient services in accordance with the general policies of the Legislative Council (5-11-111, MCA);
- (15) maintain employee skills and promote effectiveness of staff through training and education;
- (16) provide staff with adequate office space, equipment, supplies, and materials;
- (17) provide accounting, human resource, payroll, purchasing and facilities management services to the Legislative Branch (5-11-112, MCA; Joint Rule 10-100);
- (18) provide research, legal analysis, and library reference services to individuals and offices within the Legislative Branch, individual legislators, other states, and interstate agencies (5-11-112 and 5-11-301, MCA);
- (19) provide information in response to requests from the public about the Legislature, statutes, and state government (Art. II, sec. 8 and 9, Mont. Const.; Art. V, sec. 10, Mont. Const.; 5-11-112, MCA);
- (20) plan, coordinate, install, operate, and maintain computer network and application development services for the Legislative Branch (5-11-112, MCA; Title 5, chapter 11, part 4, MCA);

- (21) coordinate and facilitate operation of a broadcasting service to provide Montana citizens access to unbiased information about state government deliberations and public policy events (5-11-1101, MCA);
- (22) provide automated systems to support efficient management of the legislative workflow and timely availability of information to the public regarding the status of legislation in the legislative process;
- (23) publish and distribute a newsletter that reports interim legislative activities, planned meetings, and other legislative news;
- (24) operate the Legislative Intern Program to meet requirements of Title 5, chapter 6, part 1, MCA; and
- (25) efficiently manage Legislative Services Division resources and responsibilities.

Performance Indicators

A. Personnel Management

- (1) Management guidance is clear and effective in promoting goals.
- (2) Employees are well prepared, highly motivated, and dedicated to the goals of the division.
- (3) Employee experience is maintained through attainment of an average longevity of 4 years or more.
- (4) Employee proficiency is maintained through continued opportunity for formal, informal, and on-the-job training.
- (5) High standards of technical competence are achieved in the provision of employee services.
- (6) Staffing levels are sufficient to effectively meet needs.
- (7) Employee services are provided in a professional and courteous manner.
- (8) An objective, fair, and nonpartisan stance is always evident in the provision of services.

B. Research and Reference Services

- (1) Requests from legislators for research and reference information are completed accurately and on time.
- (2) Requests for information from other states, organizations, and the public are completed efficiently and accurately.

- (3) Adequate records are maintained to track responses to requests.
- C. Legislative Information Services
 - (1) Information about the current status of bill drafts and bills in process is up-to-date and readily available in a user-friendly format for use by the Legislative Branch and state government, and by the general public.
 - (2) Indexes and other aids to finding legislative information are accurate, useful, and timely.
- D. Bill Drafting and Processing
 - (1) Bill drafts accurately reflect the policy goals of the requestor and are technically accurate and in compliance with the *Bill Drafting Manual*.
 - (2) Bill drafts are produced in a timely manner.
 - (3) Bills are prepared, engrossed, and enrolled accurately and in a timely manner.
- E. Committee Staffing
 - (1) Employee services to committees are perceived as nonpartisan and fair to all members.
 - (2) Members are satisfied with the services received.
- F. Interim Committee Activity
 - (1) Employees provide adequate options for development of study plans and committee work plans appropriate to the responsibilities assigned to the committee.
 - (2) High-quality, pertinent reports are prepared; deadlines are met.
 - (3) Staff reports are well presented.
 - (4) Meeting preparations by employees are thorough and timely.
 - (5) Adequate records of committee activities are maintained.
 - (6) Employees prepare publications that effectively express the activities and recommendations of committees.
 - (7) The *Interim* newsletter is widely distributed to persons interested in following the activities of the Legislature, and the cost of printing and distribution to paid subscribers is fully reimbursed.
- G. Legislative Publications

- (1) The law is codified accurately and the *Montana Code Annotated* statute text is distributed to subscribers on or before October 1.
- (2) The annotations are updated accurately and published biennially.
- (3) The annotations show creativity and provide helpful information to the user.
- (4) *Montana Code Annotated* publications are presented in a manner and format that is useful to purchasers and the needs of the subscribing public are met.
- (5) Session laws, and other legislative publications, are compiled accurately and in accordance with legal requirements.
- (6) Sales prices of publications are reasonable and include all direct and indirect costs plus the percentage adopted by the Legislative Council.

H. Ballot Measure Review

- (1) Review of the text of ballot measures adequately and clearly addresses issues of constitutionality, clarity, consistency, and other appropriate issues.
- (2) Review and filing meet all requirements of the law, especially the 14-day time frame contained in 13-27-202, MCA.
- (3) Ballot measures filed with the Secretary of State are technically superior in quality to those initially submitted to the Legal Services Office for review.

I. Interstate Cooperation

- (1) Employees make effective use of interstate organizational resources.
- (2) Efforts of interstate organizations are supported through exchanges of information prepared by the employees.
- (3) Employee services are enhanced through conferences, training, and information available through interstate organizations.

J. Legislative Intern Program

- (1) Employee support to the Legislative Council materially contributes to fulfilling established guidelines and Legislative Council goals for the program.

K. Logistics

- (1) Sufficient logistical resources are allocated to accomplish goals and objectives efficiently and effectively.
- (2) Office space is adequate and convenient for clients and employees.

- (3) Employees are provided with economically selected tools for doing their work, including appropriate technological tools.
- (4) Office supplies and materials are sufficient to support agency activities.

L. Accounting

- (1) Accounts are maintained by the office in accordance with accounting system requirements and appropriate practices.
- (2) Account structures are appropriate to provide managers and other persons effective information regarding fiscal matters of the Legislative Branch.
- (3) Budgeting and accounting records accurately reflect the full cost of publications, customer billing is accurate and efficient, and accounts of publication subscribers and purchasers are collected promptly.
- (5) Properly submitted claims are processed within 3 working days, and payroll claims are processed in time for the next ensuing payroll submission.

M. Information Technology Services

- (1) Information technology systems and support meet the needs of the Legislative Branch.
- (2) Services are provided within parameters established by the Legislative Branch Computer Systems Planning Council.
- (3) Legislative Branch systems comply with statutory requirements, including compatibility with state standards.
- (4) Systems are reliable and cost-effective.

Legislative Services Division, Committees and Activities

The Legislative Services Division provides support for legislative committees and activities, particularly those activities conducted during the legislative interim.

Goals

A. Technical goals are to:

- (1) pay legislator salaries, travel expenses, consultant costs, and other direct costs associated with the conduct of interim studies assigned under 5-5-211 and 5-5-217, MCA (5-11-112, MCA);

- (2) pay the cost of legislator participation in the activities of organizations promoting interstate or international cooperation (5-11-112, MCA); and
- (3) pay the cost of other legislative activities for which appropriations are made (5-11-112, MCA).

B. Policy goals are to:

- (1) support accomplishment of duties assigned to interim committees under 5-5-215, MCA, particularly:
 - (a) reviewing administrative rules within the committee's jurisdiction;
 - (b) conducting interim studies;
 - (c) monitoring the operation of executive branch agencies;
 - (d) accumulating, compiling, analyzing, and providing information related to a committee's assignment and pertinent to the adequate completion of its work;
 - (e) accumulating, compiling, analyzing, and providing information pertinent to important issues of policy and questions of statewide importance;
 - (f) preparing bills and resolutions for the next Legislature; and
 - (g) maintaining accurate records of the committee's activities and proceedings.
- (2) support Legislative Council efforts to promote interstate and international cooperation; and
- (3) achieve goals established by authorizing legislation for other interim activities the Legislative Services Division is assigned to support.

Performance Indicators

A. Technical

- (1) Accounting records provide information necessary to support budget management and establish reasonable budget proposals.
- (2) Accounting records support efficient allocation of funds appropriated for interim studies among committees and interim support activities, including maintenance of an appropriate reserve for issues of statewide importance.

B. Policy

- (1) Interim Committees

- (a) Information developed through committee activity is of continuing value in deliberations on the subject.
 - (b) Committee work tells legislators something new about the study subject or provides appropriate emphasis or organization for information otherwise known.
 - (c) Publications adequately document the nature of the subject under study or the monitoring activities conducted.
 - (d) Publications document issues likely to require future legislative attention and opportunities to improve existing law or experiences of citizens with an agency's operations and legislation that might improve agency operation in that connection.
 - (e) Appropriate legislation is drafted for introduction in the legislature.
 - (f) Governmental agencies and interest groups find information developed to be relevant, adequate, and fair in terms of balance and completeness.
 - (g) The activity promotes effective and appropriate public involvement in the legislative process.
 - (h) Committee activities are well planned and carried out in a logical, orderly manner.
 - (i) A clear, concise record of the committee's activities is available.
 - (j) A retrospective analysis by the Legislative Council or other policy level review body suggests that it was worthwhile to have chosen the study as a priority.
- (2) Interstate Cooperation
- (a) Exchange of legislative service agency information and publications, and informal cooperation among governmental offices and personnel, is promoted.
 - (b) The orderly interchange of information among states, local governments, tribal governments, bordering Canadian provinces, regions designated as sister states, and interstate organizations is enhanced.
 - (c) Legislator members have the opportunity to participate effectively in conferences with their peers from other states.
 - (d) Montana participates in the formulation of policy statements of interstate legislative organizations.

Legislative Services Division, Feed Bill Services

Legislative Services Division feed bill services (traditionally budgeted in House Bill 1, the "Feed Bill") are provided only during legislative sessions. Services include coordinating the printing and distribution of bills and other legislative information, printing and distribution of post-session legislative publications, and providing information, telephone, and messaging services. In addition, the program supports the contract for broadcast of audio and video coverage of committee and floor deliberations and the cost of House and Senate telephone and communications services during the legislative interim.

Goals

The goals of LSD's feed bill services are to:

- A. coordinate the printing and distribution of legislative documents on paper and in electronic form on behalf of the Senate and House of Representatives and the general public and to:
 - (1) ensure an appropriate number of copies of documents are published on a timely basis;
 - (2) accurately estimate costs as a basis for budgeting and recommending a basis for the Legislative Council to set the cost of proceedings under 5-11-212, MCA; and
 - (3) ensure that public and private-sector customer needs are met in a timely, efficient manner.
- B. provide walk-up and telephone reception and information services to the public on behalf of the Legislature while the Legislature is in session, and to:
 - (1) provide inquiring members of the public with accurate, timely information regarding the status of legislation and legislative information in general;
 - (2) record messages from the public to legislators in a clear, accurate manner;
 - (3) direct walk-in visitors to the Capitol to appropriate points of destination; and
 - (4) provide miscellaneous information-related services to legislators as required in a timely, efficient manner.
- C. provide a budget adequate to support the need for broadcast of audio and video coverage of committee and floor deliberations during the session.
- D. provide a budget adequate to support the telephone communication needs of the Legislature during the session and the interim.
- E. print and distribute post-session legislative publications as required by Title 5, chapter 11, part 2, MCA, and Joint Rule 10-170.

Performance Indicators

- A. For legislative printing and distribution:
- (1) printing and distribution are completed within the required time limits;
 - (2) printing costs are controlled by application of reasonable judgment to limit printing to required levels, consequently limiting overruns;
 - (3) budget estimates provide sufficient funding to meet anticipated levels of activity and a reasonable basis for the reimbursable fee recommendation to the Legislative Council;
 - (4) public and private customers receive outstanding service;
 - (5) money received in fees is properly handled and accounted for; and
 - (6) the budget for post-session publications is sufficient to meet required printing and distribution needs.
- B. For telephone information services:
- (1) calls are answered and handled in a manner so that no more than three callers are ever on the hold queue;
 - (2) calls are generally dealt with in less than 90 seconds;
 - (3) correct information is given regarding bill status and the legislative process;
 - (4) calls are answered in a courteous, professional manner; and
 - (5) the budget for legislative telephone services is sufficient to meet anticipated service levels.
- C. For message recording and distribution:
- (1) information regarding the caller's name, address, and phone number is accurate and complete;
 - (2) messages are written so they are easily read and easily understood by legislators;
 - (3) messages are delivered to legislators' desks within 30 minutes of receipt by the information office when the Legislature is not convened and within 15 minutes when the Legislature is convened; and
 - (4) messages sent from lobbyists or visitors to legislators when the Legislature is convened are delivered to legislators within 5 minutes of receipt by the information office.
- D. For Capitol visitor services:

- (1) documents prepared by the information office for visitors and lobbyists are useful and easily interpreted;
- (2) visitors are given correct information regarding committee meeting locations and directions to those locations;
- (3) services are rendered in a courteous, professional manner.

Legislative Fiscal Division

Goals

Legislative Fiscal Division goals include using division resources to:

- A. assist the Legislature in the budget process by:
 - (1) analyzing the executive budget and state fiscal condition prior to each regular and special legislative session (5-12-302(3), MCA);
 - (2) providing assistance to the Legislature throughout the appropriations process and on all matters of fiscal policy, including generating The General Appropriations Act (5-12-302, MCA); and
 - (3) maintaining implementation and historical records of legislative budget action, including the publishing of the post-session Legislative Fiscal Report (5-12-302, MCA).
- B. estimate revenue from existing and proposed taxes by:
 - (1) providing data and recommendations concerning revenue estimates to the Revenue and Taxation Interim Committee in compliance with 5-18-107, MCA (5-12-302(2), MCA);
 - (2) providing assistance in the revenue estimation process and tax policy analysis during legislative sessions (5-12-302, MCA); and
 - (3) monitoring and reporting on revenue collections, trends, and forecasts throughout the biennium (5-12-302, MCA).
- C. provide for the fiscal analysis of state government by preparing reports on significant fiscal issues to enable the Legislative Finance Committee and the Legislature, at their request, to formulate legislative fiscal policy (5-12-302, MCA).
- D. assist legislative committees and individual legislators in compiling and analyzing fiscal information by:
 - (1) providing assistance to legislative committees as assigned by law (5-12-302, 5-20-207, and 17-1-505, MCA); and

- (2) responding to legislative requests for information on state fiscal and policy issues (5-12-302(6), MCA).
- E. provide for statutory review of budget amendments, supplemental appropriations, and budget reductions recommended by the Governor, as well as other statutory and appropriation bill language directives for fiscal review (17-7-140, 17-7-302 and 17-7-402, MCA).
- F. provide a pre-session analysis of the economic and fiscal conditions facing the next Legislature, including revenue and budget projections for the general fund and projected ending fund balances.
- G. assist in maintaining and supporting a fiscally informed Legislature by:
 - (1) providing clear and concise fiscal training and budget explanation material for legislators and the public; and
 - (2) preparing a fiscal "primer" for pre-session seminars and other training opportunities.

Performance Indicators

- A. The Budget Analysis Report is the primary working document of the appropriations process and facilitates formulation of effective budget policy.
- B. Effective staffing of committees and compilation of budget action to meet deadlines ensures timely completion of each phase of the appropriations process.
- C. The general fund status report is timely and provides concise and clear information on the status of the budget process throughout the session.
- D. By June following a regular session, a Legislative Fiscal Report is prepared and published, providing a complete, concise summary of legislative budget action taken by the Legislature.
- E. Legislative leadership and committees receive timely information on all existing and emergent fiscal policy issues, both during session and in the interim.
- F. The interim work plan prescribed by the Legislative Finance Committee is completed in a timely and effective manner.
- G. Revenue estimation data and recommendations provide an effective working document for development of session revenue estimations by the Revenue and Taxation Interim Committee.
- H. Interim committee and subcommittee activities are well-planned, relevant and carried out in a logical, orderly manner designed to assist the committee in addressing the issues of fiscal policy resulting in and arising from the study activity.

- I. Responses to requests for information are timely and thorough.
- J. Satisfactory evaluations are received from all committees staffed by the Division, indicating effective support and maintenance of committee needs.
- K. A pre-session general fund projection report is provided, enabling the Legislature to understand and prepare for the fiscal and budget issues facing it in the ensuing session.
- L. A fiscal training manual and appropriate budget pamphlets are prepared and used by the Legislature and the public to understand the appropriations process and major fiscal issues.

Audit and Examination Program

Goals

Legislative Audit Division goals include using division resources to:

- A. conduct financial-compliance audits in accordance with applicable audit standards to determine whether an audited agency's financial operations are properly conducted, the financial reports are presented fairly, and the agency has complied with applicable laws and regulations (5-13-308, MCA).
- B. conduct an audit of each state agency at least once each biennium in accordance with state and federal laws (5-13-304, MCA).
- C. conduct audits on an annual basis based on agency requests or legal requirements (5-13-304, MCA).
- D. complete the annual statewide audit (5-13-304 and 17-2-110, MCA).
- E. complete the biennial federal Single Audit (31 U.S.C., sec. 7501, *et seq.*; P.L. 98-502).
- F. complete special projects and investigate identified or suspected fraudulent activities involving federal or state agencies subject to program jurisdiction (5-13-311, MCA).
- G. conduct performance audits in an objective and systematic manner to assess the performance of state government operations, evaluating the audited program in relation to principles of proper management, control, and use of resources and in accordance with auditing standards, and to determine whether the audited activity is accomplishing its purposes and whether those purposes can be achieved with greater efficiency and economy (5-13-304 and 5-13-308, MCA).
- H. conduct information systems (IS) audits to examine controls within the IS environment to determine whether controls exist and are operating to provide assurance over the accuracy, reliability, and integrity of the information processed and reported (5-13-304, MCA).

- I. provide the Legislature and state agency directors and program managers with independent information regarding whether agencies or programs:
 - (1) conduct only those activities and programs authorized by the Legislature;
 - (2) conduct programs effectively and efficiently;
 - (3) make expenditures only in accordance with applicable laws and regulations;
 - (4) collect and account properly for all revenue and receipts; and
 - (5) adequately safeguard and control assets (5-13-308, MCA).
- J. provide assistance requested by committees and members of the Legislature (5-13-306, MCA).

Performance Indicators

- A. All audits are completed in accordance with applicable auditing standards issued by the American Institute of Certified Public Accountants and the United States General Accounting Office.
- B. Financial, compliance, performance, and IS audits required by federal and state law are completed within the biennium and within 1 year of the end of the fiscal year under audit as required in 5-13-304, MCA.
- C. Performance audit reports established as priorities by the Legislative Audit Committee are completed and issued each biennium.
- D. The statewide audit is completed by December 31 of each year.
- E. The federally required single audit is issued within 9 months of the end of the audit period.
- F. Audit work requested by the Legislative Audit Committee is completed in a timely manner.
- G. At least 75% of the recommendations made in reports issued during a biennium are implemented.